

Appendix BE-6: UPFE380B Report

The UPFE380B Report, Realtime Expenditure Listing, lists each document that has been input to the accounting system in order by organization level, then cost code, then object class, then document reference number. There are three things to keep in mind when using this report to reconcile fund control records to accounting system totals:

1. Your fund control will most likely be established at a higher cost code level than the level at which obligations will be recorded. For example, most organizations would establish a fund control for travel in general, but the accounting system as a minimum requires a separate budget target to be established for each program (summary cost code) level. You would have to add 600 and 900 program levels together to reconcile the accounting system data to your fund control.
2. Similarly, most fund controls will be established at a higher organization level than the level at which obligations will be recorded. For example, budget controls are most frequently established at the CAO level, which is identified by a 2-digit organization code (e.g., GX) but the data that charges that budget would reflect the lower level organization codes (e.g., GXA, GXBD, GXC, etc.) from which the obligations are generated. You would have to look at the charges recorded under *all* lower level organization codes to reconcile to your fund control.
3. Accounting system capacity is limited as to the number of records it can hold at any one time. For this reason, records which are complete (i.e., final payment has been made and amounts committed, obligated, expensed and disbursed are all equal) are purged periodically from the system. The final status of these records will all list *at least once* before they are purged, after which they will no longer be reflected in the report (however, their summary totals *do* remain in the UPFE400B report). For this reason, the most recent monthly report will not reflect your total obligation detail, and it is therefore necessary to reconcile on a monthly basis.

Reconciling Fund Controls to Accounting System Totals:

You will actually be reconciling to the summary totals shown on the UPFE440B Report, but must first adjust fund control records to incorporate obligation adjustments resulting from final disbursement against estimated obligations. The first step is to *carefully* calculate the total monthly obligation adjustments applicable to the fund control you are reconciling (most often these are *deobligations* of part of the funds originally obligated, but can occasionally be an increase to the obligation) and enter the summary total into your fund control record, thus arriving at a new summary total and balance available on the fund control record. You can do this by scanning the *Disburse* column of the

UCNA380B Report and, wherever a disbursement is indicated, keep a running total of any corresponding obligation adjustments reflected in the *Oblig* column on the same line. Once the adjustment total has been entered in the fund control record, compare totals to the UPFE440B report; they should agree.

If the totals differ, it may be necessary to do a line-by-line comparison of items on your fund control record to items in the accounting record (UCNA380B Report). This will be a much easier task if reconciliation is accomplished monthly, so that any discrepancy is going to be contained in the current month's report. Differences will normally stem from the following situations:

1. Input errors: Report may reflect incorrect amounts, document numbers, etc. Need to identify and coordinate corrections required.
2. Erroneous charges to the account: Need to identify and coordinate correction and charge to the appropriate account.
3. Obligations incurred/recorded which were not entered in local fund control records. Need to correct fund control records and (more importantly) reinforce local fund control process.
4. Obligations known to be incurred are not reflected in the accounting report. Need to follow up with accounting input site to assure documents have been received and are scheduled for input. Causes of repetitive late- or non-receipt of obligation documents at the input site should be investigated and corrected. Repetitive late input caused by backlog or other input-site problems should be elevated for resolution.
5. Obligation adjustments have occurred which are not reflected in fund control records. Need to determine amounts and adjust fund control records/balances accordingly.